

II. TANK FEE ASSESSMENT

A. Introduction

The Underground Storage Tank Fee Assessment Program was established in 1989 to collect tank fees of *owners* of regulated USTs. Regulated tanks are those USTs greater than 110 gallons in commercial or industrial use or greater than 1100 gallons in agricultural or residential use and not exempt by state statute or rule. This only pertains to tanks containing regulated petroleum products or hazardous substances defined in section 101(14) of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980.

B. The Fee Assessment Period

Currently, the fee assessment period is for July 1 of each year through June 30 of the following year. IDEM coordinates the fee assessment program with the Indiana Department of Revenue's Special Tax Division. Although the assessment period begins on July 1, the Special Tax Division does not mail invoices until the fall of the year. Receipt of payment is due no sooner than 30 days after the assessment date. This due date is specified on each year's invoices (UST-1 form). For questions regarding the processing of a payment, the Department of Revenue should be contacted at (317) 615-2590.

C. Fee Payment

Payment of tank fees can be made in two ways:

1. Payment may be made in full on the due date specified on the invoice (UST-1 form).
2. For owners whose tank fee exceeds \$500.00, payment may be made in four (4) equal installments. The applicable payment portion of the voucher sheet (UST-2 form) must be included with each installment payment.

D. Fee Assessment Amounts and Use of Fee Monies

A Tank fee is \$90.00 per year for regulated petroleum tanks and \$245.00 for hazardous substance tanks. These fees are divided among three funds: Excess Liability Fund, Petroleum Trust Fund and the Hazardous Substance Trust Fund. The Excess Liability Fund provides financial assurance for tank owners and operators, and reimburses them for cleanup of their sites. In addition to clean-up costs, administrative costs of the Excess Liability Fund program are taken from this fund. The Petroleum Trust Fund pays for State funded clean-up of leaking or abandoned petroleum USTs. Underground storage tank program administrative costs also come from this fund.

E. Fee Assessment Information

The UST section obtains fee assessment information on owners, facilities, and tanks from IDEM's UST database. The database information is gathered from the Notification for Underground Storage Tanks form (State Form 45223), submitted by owners and operators. If there have been any changes in any UST facility since the last notification submittal; for example, if a tank has been permanently closed at a facility, this should be indicated on a Notification for Underground Storage Tanks form (State Form 45223) in order for an accurate fee assessment to be made. For questions regarding why a tank fee was assessed, the UST Section of IDEM should be contacted at (317) 234-0343